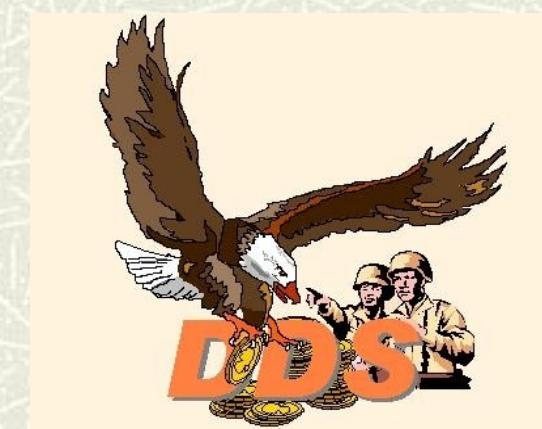




US ARMY FINANCIAL MANAGEMENT COMMAND



SUSPENSE ACCOUNT REPORT (SAR)

United States Army Financial Management Command
Operation Support Team

REFERENCES

- DFAS-IN Regulation 37-1, Chapter 18
- DoDFMR 7000.14-R, Volume 3, Chapter 11
- DoDFMR 7000.14-R, Volume 12, Chapter 1
- DoDFMR 7000.14-R, Volume 5, Chapter 10
- DFAS Manual 37-100-**, Basic Symbols
- DFAS-Arlington Suspense Account SOP dated Oct 2004
- 18TH FMC Disbursing Policy # 5- Governmental and Non-Governmental Suspense Account Clearing/Maintenance (Dated 24 June 2009)

What are Treasury Accounts?

Accounts established by the US Treasury indicating the type of funds or major purpose of an appropriation. Currently DFAS manual 37-100-09 lists over 30 accounts established by the Treasury.

What are Suspense accounts?

From these Treasury accounts there are three type of accounts that make up what we know as Suspense accounts.

- Budget Clearing accounts (Suspense Accounts)
- Deposit funds
- General Fund Receipt accounts (also known as miscellaneous receipts)

Budge Clearing and Deposit Fund Accounts are used when the proper disposition of a disbursement or collection transaction is not known at the time of posting.

Budget clearing accounts

- Unidentified disbursements or collections that ultimately will be credited to a receipt, appropriation, or fund account within the U.S. Government are temporarily held in this account.
- These accounts are identified by an “F” preceding the appropriation’s basic symbol.
- Disbursements are not authorized to be made from this account.

Reconciling Budget Clearing

- Upon ascertaining the proper accounting classification, prepare an SF 1081 to charge the appropriate budget clearing account or deposit fund and credit the proper appropriation of fund.
- Currently DFAS Rome is processing all SF 1081's however, DDS does have the capability to create an SF 1081.
- If a disbursement is necessary to clear a line from this account, it first needs to be transferred into X6500(Advances Without Orders from Nonfederal Sources).

Deposit Funds

- Unidentified disbursements or collections that will be debited/credited to an individual or non-U.S. Government organization are held temporarily in these accounts.
- These accounts are identified by an “X” preceding the appropriation’s basic symbol.

Clearing Deposit Funds

These accounts are cleared by either generating an SF 1034 to the appropriate party or by moving the funds into the appropriate accounting classification using an SF 1081.

General Fund Receipt Accounts

- This is the Treasury's "Slush Fund". The receipt account credited with all collections not earmarked by law for a specific purpose. Once the funds are deposited into this account, you cannot retrieve these funds anymore. This fund is also where DFAS Rome will transfer all your deposits if not cleared within 60 days.
- This account is identified by an "R" preceding the appropriation's basic symbol.

SAR Reports

- Rome prepares SAR package and E-mails to each individual Disbursing Officer at least two (2) calendar days prior to the report due date
- **Package includes:**
 - SAR.xls file (Suspense Account Report)
 - Certification Letter
 - Suspense History Listing (HCJ63A) (when applicable)
 - TFO/TBO Uncleared listing of charges (when applicable)
 - Narrative.doc file of AVK075 balances, Suspense History Listing and TBO charges

Disbursing Office Requirements

The DO is responsible for certifying the SAR. Through certification, the DO is taking responsibility for the amounts stated on the SAR, certifying the accuracy of the amounts and ensuring that all amounts have supporting documentation.

Recommend the DO reconcile the DO Suspense Accounts and review the AVK-075 Report DAILY.

- **Disbursing Officer is responsible for validating the SAR to supporting documentation maintained on the subsidiary file in the Disbursing Office**
- Upon completion of validation, Disbursing Officer is responsible for submitting SAR.xls, NAR.doc and certification letter to DFAS-IN by approx. the 7th of each month to the following email address: **suspense.accts.TI21@dfas.mil**

EXAMPLE- NARRATIVE

EXPLANATION

(From the Disbursing Office)

SAR NARRATIVE EXPLANATION FOR 02-08

FSN: 009075 DSSN5579

App.	Age	Amount	Explanation	Plan of Action	Estimated Completion Date/POC
21F3875.0111	31-60 DAYS	\$ 717.99	Budget Clearing Account used to account for <u>unidentified</u> remittances presumed to apply to budget accounts.	Funds are held in suspense until the specific appropriation or fund account is determined. Upon determination, corrective entries are accomplished.	ECD: Mar 08 POC: SGT Angel SSG Arguello SPC Kevin McKnight
21F3875.0600	0-30 DAYS	(\$ 1,325.68)	Chargeback account used for the recording on Uncleared Cross Disbursing Transaction. A department of the Air Force <u>entity</u> executed the disbursement account.	A review of the original disbursement will be made for correct distribution. Once determined, a 1081 will be accomplished to clear chargeback.	
21X6500.0000	Exempt	\$ 17,571.00	Deposit Fund Account used to credit Unidentified remittances from the public that do not affect the Federal Budget.	Collections will be reviewed and research conducted to determine the appropriate non federal entity to be credited.	

EXAMPLE- MEMORANDUM

(From the Disbursing Office)



DEPARTMENT OF THE ARMY
Disbursing Office
CAMP LIBERTY ####
APO AE

AFZP-

29 September 2009

MEMORANDUM FOR DEFENSE FINANCE AND ACCOUNTING SERVICE-INDIANAPOLIS, ATTN: DIRECTORATE OF CENTRALIZED DISBURSING

SUBJECT: Monthly Suspense Account Report (SAR) for DFAS-Rome

1. Attached is the February 2008, Monthly Suspense Account Report (SAR) for DFAS-Rome, DSN 5579, FSN's are as follows:

FSN – S09075

2. I certify that the balances shown in the report are accurate, obtained from existing records and are evidence of proper use of the fund accounts.

Point of contact for this submission is the Disbursing Manager.

JOHN SMITH
MAJ, FC
Disbursing Officer

Questions???